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1881

(Municipal?)

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Municipal taxation in certain towns.

No. 33 .

Extract from the Proceedings of the Government of India, in the Department of Agriculture, Revenue and Commerce, dated Calcutta, the 27 March 1872.

[MUNICIPALITIES.]

READ again—

Despatch No. 48 (Public), from the Secretary of State, dated the 19th May 1870, requesting that reports should be called for from the Local Governments and Administrations on the operation of the rules relating to municipal taxation.

Letters to certain Local Governments and Administrations, Nos. 3208-11, dated the 7th July 1870, calling for the reports required, at the close of the official year 1870-71.

Read again the following correspondence on the subject of the forms in which the reports should be submitted :—

From the Government of the Panjáb, No. 1566, dated the 17th August 1870.

Reply to the Government of the Panjáb, No. 4595, dated the 11th October 1870.

From the Government of the Panjáb, No. 669, dated the 28th March 1871.

Circular to certain Local Governments and Administrations, Nos 2371-80, dated the 15th May 1871.

Read:—

Letter from the Government of the North-Western Provinces, No. 255, dated the 7th March 1871, submitting a report on the working of the system of municipal taxation in towns in the North-Western Provinces for the financial year 1870-71.

RESOLUTION.

THE Governor General in Council has read this excellent report with great interest, and regards with much satisfaction the progress which municipal institutions have made in the North-Western Provinces. The effective measures taken during the past two years to restrict octroi duties to their legitimate sphere and prevent them from degenerating into transit duties are also highly creditable to the Government of the North-Western Provinces.

2. The report will be forwarded to the Local Governments and Administrations noted in the margin, with the request that a similar one for the official year now about to expire may be prepared for each province, and that the practice may be continued yearly in future.

Govt. of Bengal	Chief Comr, Central Provs.
,, N W Provinces.	,, British Burmah.
,, Panjab.	,, Mysore & Khurg.
Chief Comr. of Oudh	The Resident, Haidarabad.

The body of the report will also be published in the Supplement to the *Gazette of India.*

No

ORDER.—Ordered, that a copy of the foregoing Resolution, as also of the letter from the Government of the North-Western Provinces, No. 255, dated the 7th March 1871, be forwarded to the Governments and Administrations noted in the margin for information and guidance.

Govt. of Bengal.	Chief Comr., Central Provs
,, N. W. Provinces	,, British Burmah.
,, Panjáb.	,, Mysore & Khurg.
Chief Comr of Oudh	The Resident, Haidarabad.

(True Extract.)

Secretary to the Govt. of India.

No. 255, dated Allahabad, the 7th March 1872.

From—C. A. ELLIOTT, Esq., *Offg. Secy. to the Govt., North-Western Provinces,*
To—*The Secretary to the Government of India.*

REFERRING to correspondence marginally noted, I am directed to submit the following report on the working of the system of municipal taxation in towns in the North-Western Provinces for the financial year 1870-71.

Home Department, No. 3208, dated 7th July 1870.
Home Department, No. 2371, dated 15th May 1871.
Department of Agriculture, Revenue and Commerce, No. 5, dated 30th June 1871.

2. The letters quoted in the despatch of the Home Department, No. 3208, dated 7th July 1870, deal exclusively with the question of octroi taxation; but it is understood to be the wish of His Excellency in Council that the report therein called for should be comprehensive, giving an account of the administration of the revenues, not only of those towns in which an octroi duty is levied, but of all others governed by Municipal Committees, *i. e.*, of all towns in which Act VI of 1868 (the North-Western Provinces Municipal Improvements Act) is in force. At the same time, I am to observe that Act VI of 1868 is not the only Act under which funds are raised for municipal purposes in these Provinces. Act XX of 1856 (Mofussil Town Police Act), amended by Act XXII of 1871, is largely applied to towns not sufficiently populous or important to be constituted Municipalities: but the range of taxation under this law is very limited; the whole administration of the funds raised under it rests with the Magistrate, subject to the control of the Local Government; and His Honor apprehends that no special report of its working is at present required, the Government being already in possession of full information regarding this method of raising town funds, which has now been in force for many years.

3. As far as these Provinces are concerned, municipal administration may be considered to have commenced with the introduction of Act VI of 1868; for, although prior to the passing of this enactment, Act XXVI of 1850 was extended to some few towns, it was not widely applied. Moreover, under this Act the people were not represented. The administration rested, it is true, in Commissioners chosen from the respectable inhabitants, but the nomination and appointment were in the hands of the Magistrate of the district, subject to the approval of the Local Government. Government by such corporate bodies was not the self-government which the Municipalities, under the provisions of Act VI of 1868, are entitled by law to exercise, and which in point of fact many of them do exercise with very considerable efficiency and advantage.

4. For the purpose of illustrating the working of Act VI, two Statements, Appendices A and B, have been prepared; one (A) shewing for each town in which the law is in force, the population, the mode of appointing the Committee, the elements of which the Committees are composed, the mode of taxation in force, the income from taxation, and other sources, and the incidence of income from taxation per head of population; the second (B) shewing the way in which the municipal income has been expended.

5. A reference to statement A will shew that at the close of the last financial year Act VI was in force in 68 towns, and that in nearly every district the germ of self-government had begun to develope. It may be said that in this part of India there is now no important centre of population or commerce in which a Municipal Committee has not been appointed.

6. The population of the towns which have thus been brought under municipal control is about two millions, and the income at their disposal in the year under review amounted to nearly 19½ lakhs, of which the details are shewn marginally.

Income by taxation	Rs.	12,13,165
Rent of nuzzeol lands	,,	69,410
Miscellaneous ...	,,	3,72,036
Balance of 1869-70	,,	2,79,198
Total Rs.		19,33,809

7. The Committees charged with the administration of these funds are appointed in two ways—(1) by the Lieute-Governor; (2) by election. The latter system has been introduced wholly or in part into 48 towns, and it is His Honor's wish, inculcated everywhere, that it should be tried wherever the people desire it and are properly qualified for the exercise of the franchise. It is gratifying to be able to record that in some places real interest is taken in the elections, and the honor of representing their fellow-townsmen duly appreciated by the more enlightened citizens. No doubt, as the Committee feel their power, and the people begin to know that not only the control of the revenues, but the initiation of the principle upon which they shall be raised in any year rests in their hands, the privileges of the suffrage will be more generally and more highly valued.

8. The taxes authorized by Act VI of 1868 are as follow:—

(1.)—A tax on houses, buildings, and lands according to the annual value thereof, not exceeding 7½ per cent. of such value.

(2.)—A tax on professions and trades.

(3.)—Taxes on carriages, horses, mules, elephants, camels, bullocks, and asses.

(4.)—Tolls on carriages, carts, and animals entering the limits of the municipality.

(5.)—An octroi on articles brought within municipal limits for consumption and use therein.

(6.)—Any other tax which the Governor General of India in Council may sanction.
Any municipality may, with the sanction of the Lieutenant-Governor, at a special meeting, impose any or all of these taxes.

9. The statement given in the margin shews the number of towns in which each tax is in force. It will be observed that the octroi is by far the most popular of all these taxes. Of the total income raised by taxation, 86 per cent. was raised by this means. Next in order of productiveness stand the license tax and house tax. These three taxes are the main sources of municipal income.

Kind of tax.	*No. of Towns in which enforced.*
House Tax ...	13
License Tax ...	10
Tax on Carriages ...	8
Tolls	1
Octroi ...	56
Special taxes ..	1

10. The following is a sketch of the operations of each tax :—

Octroi.—Act VI of 1868 legalized the imposition of this tax on all articles, the only condition being that the articles are imported for consumption or use within the limits of the town which levies the tax. Further restrictions have, however, been imposed by Resolution* of the Supreme Government, and the levy of the impost was till quite recently confined to commodities falling under the six classes specified below :—

* Home Dept No. 4141, dated 6th November 1868.

I.—Articles of food or drink for men or animals.

II.—Animals for slaughter.

III.—Articles used for fuel, for lighting, or for washing.

IV.—Articles used in the construction of buildings.

V.—Drugs, gums, spices and perfumes.

VI.—Tobacco.

By the same Resolution the following articles were declared exempt :—

(1.)—Articles liable to customs duty and imported into India by sea.

(2.)—Salt.

(3.)—Opium.

(4.)—Fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkaree duty.

(5.)—Goods *bonâ fide* the property of Government brought within the municipal limits for the exclusive and direct use of Government.

11. These restrictions were, at the urgent and repeated solicitations of this Government, so far relaxed by Home Department Resolution, No. 89, dated 6th January 1871, that the following classes of commodities are now taxable in addition to the six above specified : VII—piece-goods and other textile fabrics and manufactured articles of clothing and dress ; VIII—metals and articles of metal.

12. The main objections to an octroi are—(1) that its pressure is felt most by the poorer classes who are least able to bear it ; (2) that unless very jealously watched, it is liable to degenerate into a transit duty.

13. The weight of the first objection is fully admitted. Any tax which falls on the necessaries of life must add to the difficulties of those who have to struggle for a bare subsistence, and is to be deprecated. But in India, where the poor so largely predominate, it is impossible to avoid some pressure, and the only remedy is to see that the pressure is reduced to a minimum. With this object, grain, the staple food of the people, is usually taxed not higher than 1½ per cent., and the duty on luxuries even is kept within the limits of 5 per cent. *ad valorem*. Every schedule of rates has to be submitted for the approval of Government, and is thoroughly scrutinized and checked before publication, and if the duty seems excessive, reduction is suggested, and in extreme cases insisted on. Head-loads of grain and other articles are exempt from taxation in almost all municipalities, and lastly, in times of scarcity and dearth, grain is exempted altogether.

14. The second objection is one the removal of which is made an essential condition of the continuance of the tax in every municipality in the Provinces.

15. The checks are these —*First.*—Every municipality is bound to submit in detail a budget of anticipated income from all sources, receipts from octroi being sub-divided into the eight classes specified in paragraphs ten and eleven. An estimate is framed of what the local consumption may reasonably be expected to be with reference to the population, and if the anticipated receipts seem excessive, the Committee are directed to justify or cut down the estimate. When the expenditure reports are received, the actuals are similarly checked, and explanation is called for wherever the incidence appears to have been too high. The average consumption of the two main articles of food, grain, and sugar, is believed to be about seven maunds in the one case and fifteen seers in the other per annum, respectively, per head of population, and if the receipts represent a consumption which falls at a rate materially higher or lower than this, the matter attracts immediate attention. The consumption may, however, rise above this standard without necessarily indicating the pressure of the tax as a transit duty. Some allowance must be made for the influx of pilgrims and visitors in the larger towns, and generally for the population of the adjoining villages and bazaars which draw their current

supplies from them, and are not exempt from taxation under the operation of the rule whi denies the benefit of a refund in the case of exports of a less quantity than is represented one rupee of duty.

16. *Secondly.*—Goods declared by the importer to be intended for immediate exportati are admitted under a free pass, which holds good for periods varying from 24 to 48 hou Bonded ware-houses are provided for the storage of goods declared to be in transit, thou not for immediate exportation. It is optional with traders to use these on payment of small charge, or to pay the duty and claim a drawback afterwards. *Lastly,* refunds a granted on any goods which have paid duty in amount more than one rupee, and which a subsequently exported, without limit as to the time of exportation. Formerly, refunds cou only be claimed in case of goods exported within a month from date of paying duty. But t limit has been abolished in order that no goods brought into a town may be debarred fro refund if exported within any period.

17. His Honor is convinced that if these rules are carefully observed, the octroi can levied without any risk of injuring trade. It is admitted that the people object very oft to use our bonded ware-houses, and dislike the trouble and delay, sometimes inevitable, claiming a refund; but if suitable storage accommodation is provided, and reasonable facilit are afforded for obtaining refunds, the neglect to take advantage of the privileges would see to indicate that the pressure of the tax is not appreciably felt.

18. The following are some of the difficulties which have been experienced during th year in the levy of the octroi.

19. At Agra, where there is a large trade in sugar, and the people object to bonde ware-houses and the system of drawbacks, the native merchants memorialised the Munic pality to abolish the system of refunds, and as a set-off to reduce the rate of duty. Th supposition was that one-fourth of the sugar brought into Agra was consumed in the tow The duty being at eight annas per maund, it was reduced to two annas, and no refunds we allowed. This is a rude but not altogether unsatisfactory way of meeting the difficult It would be fair if the initial duty were moderate, the proportion of local consumption importations correct, and if all the trading community really preferred the arrangemen But there is the danger of the interests of the majority being sacrificed to those of an in fluential minority. The proposal was not accepted, and the rule for refunds insisted on.

20. At Bareilly and Kasgunj a different difficulty presented itself. Saccharine juic are largely imported for manufacture into sugar, and are charged duty. Part of the sugar locally consumed, and part is exported. It was argued that no refund on the exports wa claimable, because the juices had been "used" in the towns, and that as the exporters the manufactured article were not generally the sugar-boilers, the persons who paid th duty would not obtain the benefit of the refund. As to the first part of the argument, was held by the Government that the mere conversion of a substance from one form i another was not the "use" which was contemplated in the Act. The second part of th argument is of course based on a fallacy. The sugar-boiler recoups himself for any dut he may have had to pay by charging a higher price for the manufactured article, and th merchant who exports and has paid the higher price is entitled to the refund, and this vie was enforced by Government. Similarly, at Mirzapore large quantities of metals are importe for manufacture into cooking and other vessels, which are subsequently exported to all par of India. It is obviously unfair to withhold refunds in such cases, and the Committees hav been warned that they must be prepared to give them, the amount being calculate on the quantity of the duty-paying material in the manufactured article. Unless they ca satisfactorily arrange for this, the duty on the commodities will be taken off altogether.

21. The octroi collections were without exception under the direct management of th Committees during the year. Recently, the Nugeena Municipality has been authorized t lease its revenues for a year on the understanding that the system is experimental, and will b carefully watched. His Honor is not in favor of farming town dues It has indeed bee urged that complaints will be more readily preferred against a non-official agency than agains that directly employed by the Municipality; but on the other hand, it is apprehended tha contractors and their servants would be more apt than a regularly constituted service to practis petty extortions at the barriers which it is not easy to check, and to throw all sorts of diffi culties in the way of obtaining refund which are counted by them so much dead loss. Th form of the Nugeena duties has since ceased, not being found to succeed.

22. The incidence of the octroi per head of population in the principal towns in whic this system of taxation is in force is shewn in the statement which forms Appendix C of thi letter. The population, with but few exceptions, is that recorded in Mr. Plowden's Censu Report of 1865, and must only be taken as approximately correct: *first,* the population ha undoubtedly increased in the majority of the towns since 1865; and *secondly,* the censu papers shew only the population of the towns themselves, taking often no account of the suburba population living within municipal limits.

23. It will be observed that the incidence of the tax is highest at Hatrass, where i reached Rs. 2-2-4 per head; and lowest in Chandpore, Nugeena, and Beesulpore, where it fel at about three annas. While three annas is undoubtedly much too low, the incidence at Hatras errs much more in the other direction. The tax has been evaded in the first case, and ha fallen on goods which ought to have been protected in the second. Stringent orders hav

been issued to cure the defect in Hatrass, and indeed in every case in which there is reason to apprehend that the export trade was touched.

24. It is difficult to state precisely what the incidence should be. Many Municipalities do not take the tax on all dutiable commodities, and the rates vary considerably, though the maximum of 5 per cent. *ad valorem* is not, it is believed, exceeded. The Lieutenant-Governor has expressed his anxiety to leave the details as much as possible to the discretion of the several Municipalities, although there is no hesitation in checking any action which may require it. Further, the rules are to some extent still experimental, and eventually it may be proper to lay down or recommend certain limits in respect of the several articles liable to the duty.

25. For the present 12 annas per head per annum is taken as a fair incidence. The pressure of a tax which falls at this rate may be regarded as very moderate. In the year under review, wherever the incidence has been higher than this, a special report of the cause has been called for. The explanation generally is that the incidence has been calculated on a population less than in fact it is, or that the full benefits of the system of refunds and drawbacks have not been understood and taken advantage of. Sometimes both causes combine to raise the receipts. This was the case at Hatrass and Baghput. At Ghazeeabad, though the general incidence of the octroi is not high, the receipts from grain proved that more than the *bonâ fide* local consumption was taxed. It was found that grain is imported and kept in grain-pits sometimes for a year or upwards. It was urged with some reason by the Municipality that the merchants who benefitted by the protection and facilities afforded by the town, its watch and ward and sanitary arrangements, should contribute towards the expenses of the town; but the Lieutenant-Governor thought it safer to maintain the principle that imports intended for exportation should be free; and consequently the principle of refunds was insisted on. In Muttra the consumption by the pilgrim population swelled the income. In Dhunowra the tax had, from causes found beyond control, degenerated into a transit duty, and was consequently abandoned altogether. In Chundowsee, Pilibheet and Bilsee, refunds were not granted on saccharine substances to the full extent contemplated.

26 But, though 12 annas may be taken as a fair rate of incidence for 1870-71, the same standard would not be applicable in all years. Piece-goods and metals are now taxable, but they were not admitted to the schedule till very late in the past year. The standard will therefore rise in the current year, and may vary according as other commodities are pronounced dutiable or the rates are changed.

27. *House-Tax.*—Of the 13 towns in which the tax on houses, buildings, and lands was in force, it was the main source of income only in the hill stations of Almorah, Nynee Tal, and Mussoorie, in Jhansie, in Ghazeepore, and in Dehra. In the other cases it was imposed temporarily merely to supplement the income where a deficiency was anticipated, or to help to pay off a debt, as in Mirzapore, where it has been or will be immediately taken off. It is a form of taxation which is unproductive compared with the octroi, and like all direct taxes is generally much disliked by the native portion of the community. It is perhaps the best form of taxation for the hill sanitaria, where the owners of lands and houses are mostly Europeans, and the population generally fairly well off. The tax is usually imposed on owners, but in Mussoorie it is shared between landlords and tenants, the rate being fixed by the Committee within the maximum limit of 7½ per cent. on annual value. In Ghazeepore and Mirzapore, the assessment is fixed at 6¼ per cent. (*i. e.*, a sixteenth part) of annual value, but in the other towns the Committees have preferred to fix the assessment at the maximum. But exemptions are freely allowed in the case of persons who are unable from poverty to pay the tax.

28. *License Tax.*—Cawnpore is the only town which depends upon the license tax as the main source of municipal revenue; in the other nine towns where the tax is in force, it has been imposed with the view of supplementing income raised by other means.

29. In Cawnpore the working of the tax has proved completely successful. The assessments are made in the following way. All professions, trades and callings are arranged in three classes, which are sub-divided and rated as below:—

	A.	B.	C.	D.
Class I	Rs. 200	Rs. 150	Rs. 100	Rs. 75
„ II. ...	„ 50	„ 35	„ 20	„ 10
„ III.	„ 12	„ 7	„ 4	„ 2

30. For the purpose of determining the class and sub-division under which any person is to be licensed, a Sub-Committee is appointed for each class, composed of two members of the Municipal Committee for the time being, and one trader carrying on a profession included in the class for which the Sub-Committee is appointed. An appeal from the decision of the Sub-Committee is allowed to a full meeting of the Municipal Committee. The licenses are tenable for a year.

31. The total yield of the tax for the year was nearly Rs. 72,000 from a population assumed at about 75,000, though probably in reality it is much larger. Comparatively a larger income was raised by this means in Cawnpore than by any other tax elsewhere. But the circumstances of Cawnpore are peculiar. It is a place of much trade and growing importance. The license tax is peculiarly well suited to it. In no other town in the North-Western Provinces is it probable that a tax of this kind would be so productive. It must not, therefore, be assumed that the same measure of success would attend the introduction of the tax elsewhere. One great objection to it is that the persons on whom it falls have already been called upon

to pay a tax similar in its nature for Imperial purposes, *i. e.*, the income tax. The half educated trader is apt to confound the two taxes, and to urge that he has been taxed twice over on the same profit. The advantages claimed for the tax are that it falls on comparatively few and those best able to bear it, and that it is collected with the minimum of trouble and expense. The cost of collection at Cawnpore in 1870-71 was only 3 per cent. of the proceeds of the tax, and the number of persons assessed only 4,434.

Five Bijnour Towns.

			A.		B.		C.		D.		E.
Class	I.	Rs.	60	Rs.	45	Rs.	30	Rs.	15	Rs.	0
„	II.	„	15	„	12½	„	10	„	8½	„	0
„	III.	„	10	„	6	„	4½	„	2½	„	1

Three Budaon Towns.

			A.		B.		C.		D.
Class	I.	Rs.	50	Rs	40	Rs.	30	Rs.	20
„	II.	„	20	„	15	„	10	„	5
„	III.	„	5	„	4	„	2	„	1

		Population.		*Proceeds.*
Bijnour.	Bijnour	12,566	Rs.	1,207
	Chandpore	11,286	„	1,478
	Dhampore	5,651	„	1,352
	Nugeena	19,075	„	2,664
	Nujeebabad	19,557	„	2,412
Budaon.	Budaon	31,044	„	3,374
	Bilsee	5,716	„	1,099
	Oojhanee	7,734	„	1,110

32. The small proceeds of the tax in the Bijnour and Budaon Districts are in marked contrast with its productiveness at Cawnpore. It is true that in all these eight Municipalites this was not the sole tax imposed, and that the rates charged for the various classes and subdivisions were lower than in Cawnpore: still the outcome is so trival, that the Committees were advised to abandon the tax if possible. The rates of taxation and the proceeds are shewn in the margin.

33. In Mow Raneepore the tax is imposed only on those who are under the taxable limit for income tax: it is very limited in its application, and the taxable professions were roughly divided into four classes as follows:—

Class	I.	Rs. 4	on incomes between	Rs. 500—400.
„	II.	„ 3	ditto	„ 400—300.
„	III.	„ 2	ditto	„ 300—200.
„	IV.	Re. 1	ditto	„ 200—150.

The income was only Rs. 1,074 from a population of 27,538, and as the results are so poor, and other taxes are in force, it is probable that the Municipality will consent to relinquish this unremunerative source of revenue. The Municipality, however, believe that it is of some administrative service in bringing the class of "dulals" or brokers under better surveillance. The matter will be left to their discretion.

Barote	Rs.	356	Allahabad	Rs.	6,893
Baghput	„	319	Cawnpore	„	248
Futtehgurh	„	270	Benares	„	276
Furruckabad	„	751	Ghazeepore	„	107

34. The towns in which a tax on carriages, horses, &c., was levied, and the product of the tax in each town, are shown in the margin.

In Barote the tariff was—

On every elephant	Rs.	12	per annum.
Four-wheel carriage	„	6	„
Two-wheel carriage	„	3	„
Camel, horse, and mule	Re.	1	„
Pony	As.	8	„

In Baghput similar rates were levied.

In Futtehgurh and Furruckabad—

Ekka (private property)	As.	4	per mensem.
Ekka for hire	„	2	„
Bailee	„	4	„
Ruth of four wheels	„	8	„
Two-wheel English carriage	„	8	„
Four ditto ditto	Re.	1	„

In Allahabad, a wheel tax of four annas per mensem for each wheel (ekkas being charged only four annas each) is taken. The owners of hackney carriages are licensed, the charge for each license varying from Rs. 5 to Rs. 2 per annum according to the class in which the carriages fall.

CAWNPORE.

Hackney Carriages, 1st Class,	Rs.	8	per annum.
Ditto, 2nd do.,	„	4	ditto.
Ekkas and other vehicles without springs	„	2	ditto

BENARES

Hackney Carriages, 1st Class,	Rs.	4	per annum.
Ditto, 2nd do.,	„	2	ditto.
Ekkas	Re.	1	ditto.

In Cawnpore and Benares, the tax is on hackney carriages and other vehicles plying for hire The rates are shown in the margin.

The tax is imposed in Cawnpore and Benares more with the object of bringing hackney carriages and other conveyances plying for hire under proper control, so as to secure the safety and convenience of passengers, than for financial reasons. In Allahabad alone has it proved productive as a source of revenue.

35. *Tolls on Carriages, Carts, and Animals.*—This was imposed by one Municipality only, Mow Raneepore, where it yielded Rs. 600. It was put on with the object of providing funds for the repairs of the causeways over the Sooknaie and Suprar rivers. The rates sanctioned are shewn marginally.

Cart laden, 6 pie per bullock
Camels laden, 3 pie each.
Bullocks, buffaloes, and ponies, &c., 1 pie each.

36. *Special Taxes.*—Nynee Tal is the only Municipality in which any special taxes were introduced requiring the sanction of the Governor General in Council under the last Clause of Section 11 of Act VI of 1868.

These taxes were—

(1).—A site tax of Rs. 1-8-0 per acre on all lands outside the bazaar within the Municipal boundaries.

(2).—A site tax of 6 pie per square yard on all lands within the bazaar.

(3).—A conservancy tax of Rs. 4 per mensem per bungalow on residents.

(4).—A capitation tax of two annas per mensem for public and private latrines in the bazaar.

37. The extreme difficulty of raising a sufficient income to meet all the requirements for conservancy, repair of roads, and public improvements alone justifies the imposition of a multiplicity of taxes.

38. Turning now from the way in which the municipal revenue was raised to the way in which it was spent, it will be observed that out of a total expenditure exceeding Rs. 16 lakhs, or £160,000, 50 per cent. was devoted to establishment, 24 per cent. to original works, and 12 per cent. to repairs, 3 per cent. to education and charitable institutions, &c., and the balance to road watering, maintenance of gardens, refunds, and miscellaneous charges.

39. By law, the first charge on the municipal revenue is the maintenance of Police. About Rs. 4,00,000 or 24 per cent. of the total annual income was devoted to this object. Speaking generally, the Municipalities have shewn a decided preference for chowkeedars instead of constables, and the Government has readily acceded to their wishes, the sole condition being that each Municipality (excepting in the smaller towns where the rule is not insisted on) should entertain a nucleus of constables properly trained to quell serious disturbances and breaches of the peace. A few Municipalities have elected to entertain nothing but constables. These are the larger towns, such as Agra, Muttra, Cawnpore, and Benares, which, having large revenues at their disposal, can afford to maintain the more expensive agency of a well-trained constabulary.

40. The next heaviest item in the establishment charges is conservancy, which absorbed 13 per cent. of income or about Rs. 2,12,000. This represents the cost of the agency employed in sweeping the streets, removing night soil and other offal, and in cleansing latrines and drains. The fact that every Municipality in the Provinces devotes a considerable portion of its yearly income to this important object proves that the native community is beginning to appreciate the advantages of proper sanitation, and the reports of the Sanitary Commissioner abundantly testify to the great improvement in this respect which has been recently effected by municipal administration. Some attempt has also been made to get a return for this expenditure, notably in Cawnpore, where conservancy fields were rented and farmed at a considerable profit. The same measure of success has not attended experiments elsewhere, but the importance of utilizing the city sewage so as to make it remunerative is one which is not lost sight of.

41. Head Office charges absorbed 2 per cent., and collection 9 per cent, of annual income. If cheapness of collection be a test of successful taxation, then a very fair measure of success has been obtained for the province on the whole. But though the average cost is only 9 per cent., it must be admitted that in some few towns it is much higher. The rule laid down by the Lieutenant-Governor is that no tax shall be continued which absorbs more than 16 per cent. of its proceeds, and wherever the incidence reaches a higher amount, reduction is insisted on.

42. About Rs. 23,000 were spent on street lighting, and Rs. 11,000 on road watering. These are small sums, but the financial position of most Committees does not admit of any expenditure on these objects, and few can afford to spend much.

43. Nearly Rs. 6,00,000 were devoted to original works and repairs. The construction and repair of drains, latrines, slaughter-houses and markets, wells, tanks, roads, bridges, town-halls, Police-stations, road metalling, improvement of drainage lines, and grants-in-aid of school and dispensary buildings are the main objects falling under these heads of expenditure. At Cawnpore, a system, which has for its object the complete drainage of the city, is being carried out. The estimated cost of the project is Rs. 2,69,540, of which Rs. 1,00,000 was advanced during the year. The Government has promised to lend the sum required, which will be repaid gradually from the municipal revenues. The survey of the city of Benares has also been commenced for a similar purpose.

44. Under charitable institutions are included such grants as the Municipalities were in a position to give to education, vaccination, and dispensaries. The sum so assigned was

about Rs. 55,000. The obligation devolving upon Municipalities to render efficient assistance and support to the foregoing objects was impressed upon the Committees early in the current financial year.

45. The following extract from a circular issued for their guidance on the 3rd April 1871 contains the views of the Government on the subject:—

"The Lieutenant-Governor is of opinion that at the least 5 or 6 per cent. of their revenues, as a minimum, may be appropriated to these objects, *i. e*, to the establishment of new schools, or securing greater efficiency in existing ones, to the provision of scholarships, aiding in the establishment and maintenance of central or branch hospitals and dispensaries, entertainment of vaccinators, maintenance of poor-houses, leper asylums, &c.

"The Committees are no doubt aware that it was in contemplation to bring Municipalities under contribution by means of a license tax to meet the growing expenditure in these Departments of the Provincial Service. The License Tax is not, however, for the present to be enforced. But the obligation devolving (under the principles enunciated by Her Majesty's Secretary of State) upon all classes to contribute to such objects remains unaltered; and the Lieutenant-Governor would far rather see such obligation met voluntarily by Committees themselves, than by the enforced application of a law. His Honor therefore looks to Committees to act liberally in this matter."

46. A very large sum, more than Rs. 1,40,000, is shewn under miscellaneous expenditure. This is due in a measure to a mis-classification of charges which will be obviated in future. It includes refunds, fines, repayment of loans, printing, stationery, and other charges which will now be shewn under their proper heads. I am to enclose copy of a circular No. 3985, dated 7th September 1871, prescribing the forms in which budget estimates and expenditure reports are to be submitted in future, together with a copy of the forms themselves.

47. The total expenditure amounted to Rs. 16,09,830, and the balance in hand at the close of the year was Rs. 3,23,970. Two Municipalities only on 31st March shewed a deficit, Deobund Rs. 448, and Goruckpore Rs. 2,852. These deficits will be cleared off in the current year.

48. In conclusion, I am to observe that the results, material and economical, are nowhere insignificant; in many Municipalities they are very considerable, and everywhere of growing importance. But what the Lieutenant-Governor regards with the greatest interest and hope is the spirit of corporate action fostered by the system. Self-government is a plant slow of growth and alien to the soil; it cannot be forced artificially. But here we find it taking root. The Municipalities are gradually awaking to the consciousness that a real power has been committed to their charge; that the initiative in taxation now rests with them; and the appropriation of the income and management of municipal affairs are in their own hands. No fitting opportunity is lost, whether in the review of the budgets and expenditure reports, or in personal conference with the Committees, of inculcating their responsibility upon the Committees. The Lieutenant-Governor has now met on his circuits nearly all the municipal bodies in these Provinces, and he feels sure that a sense of independence and self-government has been very generally aroused; and that, under a kind and fostering hand, it will grow rapidly. Indeed, as tending to the education of the native mind and development of political virtues, His Honor thinks that no agency has yet proved so powerful, or gives such promise of good results, as the municipal system created by Act VI of 1868.

APPENDIX A.

Statement shewing the Income of the Municipalities in the ~~North Western Provinces~~ during the year ~~1870-71.~~ 187 —

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Division.	District.	Municipality	Population.	* Number of Members of Committee.				Amount of Income in 1870-71.												Remarks.
				Official.	Non-official. Elected.	Nominated	Total	Octroi.	Tax on houses, buildings, and lands	Tax on professions and trades.	Tax on carriages, horses, &c	Tolls on carriages, carts, &c	Total income from taxation	Nuzool.	Miscellaneous	Income during the year.	Balance of 1869-70.	Total income from all sources.	Incidence of taxation (column 14) per head of population	
								Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs. As. P	
Meerut	Dehra	Dehra	10,442	4	11	.	15		2,632	...	.	.	2,632	365	1,028	4 025	817	4,842	0 4 0	
		Mussoorie	4,445	3	11	..	14	...	3,692			...	3,692	2,439	40	6,170	3,684	9,854	0 13 3	Expenditure Report not received. The figures are taken from those given as actuals of 1870-71 in the Budget statement for 1872-73.
	Saharunpore	Saharunpore	44,119	4	8	3	15	22,234					22,234		827	23,061	14,422	37,483	0 8 0	
		Hurdwar Union	14,151	...	..			9,219	.	...		...	9,219	15	2,788	12,052	1,666	13,718	0 10 5	
		Deobund	21,714	4	8	3	15	3,430	1,813	..	...		5,243	80	54	5,377	.	5,377	0 3 10	
	Meerut	Meerut	55,471	5	10	.	15	25,513	..			...	25,513	33	11,999	37,575	1,275	38,850	0 7 4	
		Ghazeeabad	9,889	3	5	1	9	5,723	.				5,723	439	805	7,017	1,142	8,159	0 9 3	
		Barote	8,031	3	10			4,416	.	.	356	.	4,772	.	79	4,851	8,498	13,349	0 15 5	
		Baghput	7,387			.	13	7,850	.		319		8,169	.	2,427	10,596	3,032	13,628	1 0 8	
	Boolundshuhur	Shahdera	7,227	3	6		9					.					...		...	
		Boolundshuhur	14,000	5	10		15	5,483	2,394				7,877	1,790	448	10,115	154	10,269	0 9 0	
		Anoopshuhur	10,644	3	6	.	9	3,638	760	..			4,398	50	1,404	5,852	1,093	6,945	0 6 7	Act introduced 12th November 1870. No report received
		Khoorjah	24,584	3	6		9	19,924		.			19,924	1,779	1,783	23,486	19,641	43,127	0 13 0	
	Allygbur	Coel	48,403	5	5	5	15	40,184			.		40,184	445	13,832	54,461	6,561	61,022	0 13 3	
		Hatrass	23 722	3	3	3	9	51,090	.				51,090	1,964	20,843	73,897	32,342	1,06,239	2 2 4	
		Secundra Rao	10,431	3	3	3	9	3,472	.				3,472	...	192	3,664	154	3,818	0 5 3	
		Hurdoogunj	6,210	3	3	3	9	4,321	.	..			4,321		131	4,452	665	5,117	0 11 1	
		Atrowlee	15,052	3	3	3	9	5,157		...		...	5,157	...	344	5,501	2,295	7,796	0 5 5	
		Total ...	336,472	57	108	24	189	2,11,714	11,291		675		2,23,680	9,448	59,024	2,92,152	97,441	3,89,593	0 10 10	

* Where these columns are blank, list of members is under revision

APPENDIX A.

Statement shewing the Income of the Municipalities in the North-Western Provinces during the year 1870-71.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Division.	District	Municipality.	Population	Number of Members of Committee				Amount of Income in 1870-71.												Remarks.
				Official	Non-official			Octroi.	Tax on houses, buildings, and lands.	Tax on professions and trades	Tax on carriages, horses, &c	Tolls on carriages, carts, &c	Total income from taxation	Nuzool.	Miscellaneous	Income during the year	Balance of 1869-70	Total income from all sources	Incidence of taxation (column 14) per head of population.	
					Elected	Nominated.	Total													
								Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs. As. P.	
Rohilkhund.	Bijnour ...	Bijnour	12,566		..	.		3,080	.	1 207		...	4,287	36	1,824	6,147	485	6,632	0 5 6	
		Chandpore	11,296		.	.		2,588		1,478	..		4,066	36	229	4,330	1,129	5,459	0 5 9	
		Dhampore	5,651					2,575		1,352	.		3,927		35	3,962	397	4,359	0 11 1	
		Nugeena	19,075	3	6	6	15	3,587	.	2,664		.	6,251	175	567	6,993	812	7,805	0 5 3	
		Nujeebabad . .	19,557	3	6	6	15	10,752		2,412			13,164	69	990	14,223	3,639	17,862	0 10 9	
	Moradabad	Moradabad ...	56,967	6	12	.	18	25,737				...	25,737	330	1,080	27,147	1,311	28,458	0 7 2	
		Dhunowra . .	5,000	3	6	..	9	9,827	.			...	9,827	68	129	10,024	6,984	17,008	1 15 5	
		Chundowsee	21,122	3	6		9	22,679	.				22,679	1,629	3,214	27,522	29,665	57,187	1 1 3	
		Amroha	32,378	6	6		9			...			... .	.	...	... .	.....	.....	.. ..	Act extended 2nd September 1870, but enforcement postponed till 1871
		Sambhul	41,466	3	6		9						... .		.	.	... ..	.....	.....	
	Budaon	Budaon	31,044	3	9	.	12	9,403		3,374			12,777	..	9,796	22,573	862	23,435	0 6 7	
		Bilsee	5,716	...	...			5,277		1,099		.	6,376		197	6,573	1,125	7,698	1 1 9	
		Oojhanee	7,734	..		.		2,954	..	1,110	.	...	4,063	.	472	4,535	1,159	5,694	0 8 5	
	Bareilly	Bareilly . ..	95,541	6	8		24	56,559	724			.	57,283	81	3,581	60,945	5,001	65,946	0 9 7	
		Pilibheet ..	27,907	3	16	.	9	22,816	...		.		22,816	10,418	1,387	31,621	.	34,621	0 13 1	
		Beesulpore . .	9,005	...			...	1,802	..		...		1,802	.. .	525	2,327	537	2,864	0 3 2	
	Shahjehanpore	Shahjehanpore	71,719	6	16	...	22	44,168	...	...	...	...	44,168	3,975	7,413	55,556	563	55,119	0 9 10	
		Total ...	473,724	42	97	12	151	2,23,803	724	14,696	...	...	2,39,223	16,617	31,438	2,87,478	53,669	3,41,147	0 10 10	

AGRA.	Agra	Agra ...	142,661	8	17		25	1,00,812					1,00,812	11,889	8,068	1,20,769	7,459	1,28,228	0 11	
		Futtehpore Seekree	8,600	..				3,089					3,089	238	97	3,424	1,035	4,459	0 5 9	
		Ferozabad	13,163	3	6	...	9	4,216		.	.		4,216	9	294	4,519	320	4,839	0 3 10	
	Muttra ..	Muttra ..	51,510	6	12		18	48,894		.	.		48,894	770	3,196	52,860	15,320	68,180	0 15 2	
		Juleysur	13,531					8,666	..		..		8,666	791	883	10,340	1,679	12,019	0 10 3	
		Koosee	12,410					8,940	..			.	8,910	415	529	9,884	3,184	13,068	0 11 6	
		Bindrabun	21,500	4	8		12	16,666					16,666	.	884	17,550	772	18,322	0 12 2	
	Mynpoory	Mynpoory ..	21,179	5	5	5	15	9,190		.		.	9,190	600	438	10,228	53	10,281	0 6 11	
	Furruckabad	Futtehgurh ..	10,335	.			..	3,301	1,630	.	270	..	5,201	686	741	6,628		6,628	0 3 0	
		Furruckabad	73,110					38,644		.	751	.	39,395	1,925	751	42,071	2,567	44,638	0 8 7	
	Etawah .	Etawah ..	27,228	5	10	5	20	16,505	.		...	..	16,505	39	761	17,305	7,877	25,182	0 9 9	
	Etah	Etah	6,507	5	10		15	5,029	..	..	..		5,029	373	595	5,997	3,251	9,248	0 12 4	
		Soron	9,332					7,455			.		7,455	310	676	8,441	1,998	10,439	0 12 9	
		Kasgunj	15,107	4	8		12	10,110		.	.	..	10,110		749	10,854	8,879	19,738	0 10 9	
		TOTAL ...	426,203	40	76	10	126	2,81,517	1,630	..	1,021	.	2,84,168	18,045	18,662	3,20,875	54,394	3,75,269	0 9 11	
ALLAHABAD.	Cawnpore ..	Cawnpore ...	74,468	6	12		18			71,991	248	...	72,239	11,223	*1,37,526	2,20,988	5,246	2,26,234	0 15 6	* Includes Rs 1,00,000, part of a loan for the drainage scheme.
	Allahabad ..	Allahabad .	107,621	6	16	3	25	89,419		.	6,893	.	96,312	...	†57,295	1,54, 37	5,534	1,59,771	0 14 4	† Includes site rents in Civil Station.
		Bharatgunj	3,319	..	.		.	...	..	..					...	..			..	Act introduced 1st September 1870. No report received.
		Sirsa	2,998	...		.	.									.				
	Banda . ..	Banda	27,573	4	11		15	15,464		..		.	15 464	1,730	1,220	18,414	6 029	24,443	0 9 0	
	Jounpore	Jounpore ...	36,771	6	6	6	18	14,690		.	.		14,690	6,324	1,300	22,364	2,318	24,682	0 9 3	
		TOTAL	252,750	22	45	9	76	1,19,603		71,991	7,141	..	1,98,735	19,277	1,97,991	4,16,003	19,127	4,35,130	0 12 0	
BENARES.	Benares .	Benares	204,129	6	12	6	24	90,551	.		276	..	90,827	1,920	51,981	1 44,728	36,304	1,81,032	0 7 1	
	Mirzapore	Mirzapore	71,849	6	6	6	18	60,422	19,143				79,565	2,638	2,891	85,097	6,069	91,166	1 1 7	
		Chunar .	10,125	..	...		.	4,409					4,409		353	4,762	577	5,339	0 7 0	
	Azimgurh	Azimgurh	14,543	6	6	6	18			.							.			Act introduced 23rd June 1870. No report received.
	Goruckpore ...	Goruckpore .	50,853			..	...	13,102					13,102	9	‡5,732	18,843		18,843	0 4 0	‡ Balance of chowkeedaree tax, Rs 5,384.
	Ghazeepore ..	Ghazeepore .	34,385	8	26	.	34		14,278		107		14,385	251	4,029	18,665	1,914	20,579	0 6 8	
		TOTAL	385,884	26	50	18	94	1,68,484	33,421	..	383		2,02,288	4,818	64,989	2,72,095	44,364	3,16,959	0 8 10	

APPENDIX A.

Statement shewing the Income of the Municipalities in the North-Western Provinces during the year 1870-71.—(Concluded.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Division	District.	Municipality	Population.	Number of Members of Committee				Amount of Income in 1870-71.												Remarks.
				Official	Non-official		Total	Octroi	Tax on houses, buildings, and lands	Tax on professions and trades	Tax on carriages, horses, &c	Tolls on carriages, carts, &c	Total income from taxation	Nuzool	Miscellaneous	Income during the year	Balance of 1869-70	Total income from all sources.	Incidence of taxation (column 14) per head of population.	
					Elected	Nominated														
			Rs					Rs.	—	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs. A. P	
Jhansie	Jhansie	Jhansie	2,186	3	12		15	10,509	674	1,074		600	674	126	1,116	1,966	217	2,183	0 4 11	
		Mow Raneepore .	27,538						1,589				13,772	879	455	15,106	450	15,556	0 8 0	
	Jaloun . .	Calpee ..	19,762	3	6		9	16,542	.				16,542		60	16,602	2,316	18,918	0 13 5	
		Koonch	14,841	3	6		9	5,892		.			5,892		48	5,940	3,975	9,915	0 6 3	
	Lullutpore	Lullutpore	9,258	4	8		12	2,148		...		.	2,148		277	2,425		2,425	0 3 9	
		Total ..	73,585	13	32		45	35,091	2,263	1,074		600	39,028	1,005	2,006	42,039	6,958	48,997	0 7 10	
Kumaon.	Almorah	Almorah	5,000	4	8	...	12	414	*2,055	.	.	.	2,469		196	2,665	272	2,937	0 6 7	* Octroi is imposed only on animals for slaughter.
	Nynee Tal	Nynee Tal	6,000	2	7		9	..	†18,190			.	18,190		3,114	21,304	2,473	23,777	3 0 6	† Includes special taxes Rs. 7,391
		Total ..	11,000	6	15		21	414	20,245			...	20,659	.	3,310	23,969	2,745	26,714	1 14 10	
		Grand Total	19,59,618	206	423	73	702	10,40,626	74,958	87,761	9,220	600	12,13,165	69,410	3,72,036	16,54,611	2,79,198	19,33,809	0 10 6	

APPENDIX B.

Statement shewing the Expenditure in the Municipalities of the North-Western Provinces during 1870-71.

1	2	3	4	5	6	7	8.	9.	10	11.	12.	13.	14	15.	16	17	18.
Division.	District	Municipalities	Head Office	Collection	Police	Conservancy	Lighting.	Total Establishment	Watering.	Original works	Repairs	Charitable institutions	Garden	Miscellaneous	Total expenditure	Reserve.	Remarks.
			Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	
Meerut	Dehra	Dehra	675		1,158	754		2,587		377	776	.		42	3,782	1,960	
		Mussoorie	696	794	741	1,495		3,726		.	2,750	40		460	6,976	2 878	
	Saharunpore	Saharunpore	297	2,252	6,525	5,589	96	14,759		7,466	1,428	1,238		1,749	26,640	10,843	
		Huidwar Union		1,107	4 '53	594		5,959		3,153	248			534	9,894	3,824	
		Deobund ..		1,053	3,014	1,122		5,224			151			430	5,825	—448	
	Meerut	Meerut	1,745	2,996	11,338	4,203	755	21,037			3,738	338		9,970*	35,083	3,767	* Includes re-payment of a loan of Rs. 6,635 to the Hatrass Municipality.
		Ghazeeabad	.	1,500	2 213	953		4,666		296	57	340	276	2,318	7,953	206	
		Barote	99	807	1,213	613	...	2,732		5,656	286	505	120	447	9,746	3,003	
		Baghput	60	920	2,112	432		3,524		2,576	21	180	697	4,735	11,733	1,895	
		Shahdera						...									
	Boolundshuhur	Boolundshuhur	120	1,132	2,503	1 764		5,5'4	184	915	467	232		141	7,463	2,806	
		Anoopshuhur	120	639	1,902	1,160		3,821			1,395	160		236	5,612	1,333	
		Khoorjah	780	2,841	4 911	3,548	.	12,083		8,181	2,018	60		598	22,940	20,187	
	Allygurh	Coel	797	4,563	13 652	2 669	1,523	23,204	615	19,277	3,597	5,282		1,744	56,719	4,303	
		Hatrass	860	4,276	5,004	1,756	2,359	14,345	158	62,063	11,086	7,818		4,210	99,686	6,553	
		Secundra Rao		769	1,111	522	233	2,635	.		596	290		294	3,815	3	
		Hurdooaguny	224	665	480	487	397	2,253		1,770	250	341		83	4,697	420	
		Atrowlee	231	997	936	827	616	3 637		3,561	132	402		64	7,796		
		TOTAL	6,704	27,316	63,199	28,488	6 009	1,31,716	957	1,15,291	28,996	17,226	1,093	31,081	3,2( )60	63,681	
																— 448	
																63,233	

APPENDIX B.

Statement shewing the Expenditure in the Municipalities of the North-Western Provinces during 1870-71.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Division	District	Municipality	Head Office.	Collection	Police	Conservancy	Lighting	Total establishment.	Watering	Original works	Repairs.	Charitable Institutions.	Garden.	Miscellaneous.	Total expenditure.	Reserve.	Remarks.
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Rohilkhund.	Bijnour	Bijnour ..	172	960	1,547	190		2,869	.	871	1,842	20		222	5,824	809	
		Chandpore	48	882	1,313	208	..	2,651		560		120	...	244	3,465	1,004	
		Dhampore ...	136	876	2,060	251		3,323			251	200		207	4,011	348	
		Nugeena	132	1,365	2,208	204		4,029			19			3,723	7,800	5	
		Nujeebabad	272	2,340	2,965	1,286	..	6,863		8,318	582	309	13	1,005	17,090	772	
	Moradabad	Moradabad ..	333	3,478	7,825	4,053	654	16,343	476	1,695	5,190			1,941	25,645	2,813	
		Dhunowra	161	1,644	2,127	576	250	4,758		1,928	1,083	100		302	11,171	5,837	
		Chundowsee	300	3,473	5,709	2,214	409	12,104	241	3,710	5,103	1,116	...	948	23,528	33,659	
		Amroha		.				.						...		...	
		Sumbhul .					...									...	
	Budaon . .	Budaon .	382	2,338	5,328	1,800	884	10,822		1,000	2,516	180	73	1,090	18,690	4,745	
		Bilsee .	243	759	1,611	432	190	3,235		359	684	318		83	4,679	3,010	
		Oojhanee	178	983	1,069	355	199	3,384		.	1,421	...	...	107	4,912	782	
	Bareilly	Bareilly .. .	744	7,113	37,320	2,729	381	48,290	.	877	4,070	5,813	1,152	1,690	61,892	1,054	
		Pilibheet .	727	1,926	7,120	1,195	358	11,326	...	2,820	8,631	3,872	442	3,333	30,424	4,197	
		Beesulpore ...	36	310	1,119	198		1,663		335	115	...	...	12	2,125	739	
	Shahjehanpore .	Shahjehanpore	936	6,796	14,050	8,905	856	31,603		3,601	5,029	5,370	...	3,418	52 021	4,098	
		Total ...	4,860	35,243	94,031	24,636	4,183	1,63,153	717	29,080	36,896	17,418	1,080	24,333	2,73,277	67,870	

Agra	Agra	.	2,977	12,812	43,204	14,462	5,424	78,779	3,223	6,461	17,174	7,560	1,419	10,688	1,25,169	3,009
	Futtehpore Seekree	.	83	494	721	506	...	1,804		1,913	200	359	...	96	4,372	87
	Ferozabad	.	195	842	1,382	817		3,136		708	28	764	..	69	4,784	65
Muttra	Muttra	...	1,021	5,691	11,191	3,464	2,764	24,124	...	32,434	1,015			3,972	61,546	6,635
	Juleysur	...	220	1,460	1,746	862		4,208	..	4,033	221	...	,	1,317	9,839	2,180
	Koosee	.	330	2,065	1,765	645	433	5,221		3,167	2,417	.	...	430	11,265	1,813
	Bindrabun	..	412	2,703	4,162	1,190	1,399	9,766	...	4,613	176	.	..	818	15,363	2,659
Mynpoory	Mynpoory	.	288	1,700	3,251	1,098		6,937	.		982	200	..	1,032	9,161	1,130
Furruckabad	Futtehgurh	..	..	550	1,810	1,418	.	3,778	..	75	624	.	600	560	5,637	991
	Furruckabad	...	516	3,416	18,537	7,260	...	20,719	343	1,228	4,146	1,440	.	4,026	41,502	3,136
Etawah	Etawah	..	...	2,812	3,736	2,377	...	8,925		6,128	5,077	1,321	548	1,769	23,768	1,414
Etah	Etah	..	285	669	913	849	274	2,990	.	2,402	967	158		834	7,361	1,897
	Soron	..	122	974	2,527	767		4,390		1,900	970	214		439	7,912	2,527
	Kasgunj	...	193	1,604	2,103	1,365		5,255	.	5,970	900	766	...	880	13,771	5,967
	TOTAL	.	6,642	37,772	96,934	37,650	10,184	1,89,052	3,566	71,022	34,816	12,772	2,567	27,554	3,41,409	33,660
Allahabad	Allahabad	...	4,470	9,358	28,035	41,725	..	81,688	1,062	63,164	5,364	2,840	4,542	2,472	1,51,032	8,739
	Bharutgunj		...				...	.	.	...	..	.	..	.	.	.
	Sirsa	.	...	..	.	..		...	.		...	...	...	...	..	.
	Cawnpore	..	1,306	2,006	19,343	25,253	954	48,862	1,747	40,180	44,185	1,460	3,013	3,945	1,43,422	82,812
	Banda	.	540	2,268	5,100	3,246	479	11,631		1,069	6,831	410	947	2,496	23,404	1,039
	Jounpore	.	700	2,579	6,146	2,414	338	12,177	..	2,594	1,349	656	667	510	17,953	6,729
	TOTAL	...	7,016	16,209	59,624	72,638	1,771	1,54,358	2,809	97,027	51,729	5,366	9,199	9,423	3,35,811	99,319

APPENDIX B.

Statement shewing the Expenditure in the Municipalities of the North-Western Provinces during 1870-71.—(Concluded.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Division	District	Municipality	Sudder Establishment	Collection	Police	Conservancy	Lighting.	Total Establishment.	Watering	Original Works	Repairs	Charitable Institutions	Garden	Miscellaneous	Total expenditure	Reserve	Remarks.
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Benares	Benares	Benares	1,110	13,617	35,799	19,970		70,526	1,507	44,464	15,634	569	1,840	13,640	1,47,640	33,392	
Benares	Mirzapore	Mirzapore	3 396	3,897	19,134	12,330		38,757	1,335	4,710	9,172	1,408	1,630	25,311	82,923	8,243	
Benares	Mirzapore	Chunar	80	1,117	1,896	862		3,965	...	153	807	111		146	5,182	157	
Benares	Azimgurh	Azimghur ...													...	..	
Benares	Goruckpore	Goruckpore .		1,959	3,252	1,966		7,177		5,941	6,093			2,484	21,695	2,852	
Benares	Ghazeepore	Ghazeepore .	72	949	8,936	2,974	300	13,531		3,622	2,511			691	20,365	224	
		Total	4,698	21,539	69,017	38,102	600	1,33,956	2,842	58,890	34 817	2,088	3,470	41,732	2,77,795	42,016	
																2,852	
																39,164	
Jhansie	Jhansie	Jhansie	74	60	19	629		812	58		440		164	116	1,620	563	
Jhansie	Jhansie	Mow Raneepore ..	185	1,377	3,368	652	166	5,748	5	3,152	1,596	342	837	35	12,015	3,541	
Jhansie	Jaloun	Calpee ..	120	1,513	5,879	2,020		9,532	24	2,503	1,239		122	125	13,545	5,373	
Jhansie	Jaloun	Koonch .		641	2,883	976		4,500	..	1,000	207			113	5,820	4,095	
Jhansie	Lullutpore	Lullutpore .	53	170	168	127		518		100	17	...		138	773	1,652	
		Total	432	3,761	12,347	4,404	166	21,110	87	7,055	3,499	342	1,123	557	33,773	15,224	
	Kumaon	Almorah	217	.	578	761	..	1,556	...	800	86		..	89	2,631	405	
	Kumaon	Nynee Tal ...	480	...	1,535	5,123	175	7,313		2,084	3,641	200	26	5,610	18,874	4,904	
		Total ...	697		2,113	5,884	175	8,869		2,884	3,727	200	26	5,699	21,405	5,309	
		Grand total ...	30,949	1,41,840	3 94,265	2,12,0 2	23,038	8,02,144	10,978	3,81,219	2,00,510	55,412	19,158	1,40,379	16,09,830	3,23,979	

18

APPENDIX C.

Statement shewing the incidence of the Octroi per head of population in the principal Municipalities of the North-Western Provinces during 1870-71.

Division.	District.	Municipality.	Population.	Octroi Income.	Incidence per head of population.
				Rs.	Rs. A. P
MEERUT	Saharunpore	Saharunpore	44,119	22,234	0 8 0
		Hurdwar	14,151	9,249	0 10 5
		Deobund	21,714	3,430	0 2 5
	Meerut	Meerut	55,471	25,543	0 7 4
		Ghazeeabad	9,889	5,723	0 9 3
		Barote	8,081	4,416	0 8 0
		Baghput	7,887	7,850	1 0 0
	Boolundshuhur	Boolundshuhur	14,000	5,483	0 6 0
		Anoopshuhur	10,614	3,638	0 5 0
		Khoorjah	24,584	19,924	0 13 0
	Allygurh	Coel	48,403	40,184	0 13 3
		Hatrass	23,722	51,090	2 2 4
		Secundra Rao	10,431	3,472	0 5 3
		Hurdoogunj	6,210	4,321	0 11 1
		Atrowlee	15,052	5,157	0 5 5
ROHILKHUND	Bijnour	Bijnour	12,566	3,080	0 4 0
		Chandpore	11,286	2,588	0 3 0
		Dhampore	5,651	2,575	0 6 0
		Nugeena	19,075	3,587	0 3 0
		Nujeebabad	19,557	10,752	0 8 0
	Moradabad	Moradabad	56,967	25,737	0 7 2
		Dhunowra	5,000	9,627	1 15 5
		Chundowsee	21,122	22,679	1 1 3
	Budaon	Budaon	31,014	9,103	0 5 0
		Bilsee	5,716	5,277	0 15 0
		Oojhanee	7,734	2,953	0 6 0
	Bareilly	Bareilly	95,511	56,559	0 9 0
		Pilibheet	27 907	22,816	0 13 1
		Beesulpore	9,005	1,802	0 3 2
	Shahjehanpore	Shahjehanpore	71,719	41,168	0 9 10
AGRA	Agra	Agra	142,661	1,00,812	0 11 4
		Futtehpore Sekree	8,600	3,089	0 5 9
		Ferozabad	13,163	4,216	0 3 10
	Muttra	Muttra	51,510	48,894	0 15 2
		Juleysur	13,531	8,666	0 10 3
		Kosee	12,410	8,910	0 11 6
		Bindrabun	21,500	16,666	0 12 2
	Mynpoory	Mynpoory	21,179	9,190	0 6 11
	Furruckabad	Futtehgurh	10,335	3,301	0 5 0
		Furruckabad	73,110	38,644	0 8 4
	Etawah	Etawah	27,228	16 505	0 9 9
	Etah	Etah	6,507	5,029	0 12 4
		Soron	9,332	7,155	0 12 9
		Kasgunj	15,107	10,110	0 10 9
ALLAHABAD	Allahabad	Allahabad	107,621	89 119	0 13 0
	Banda	Banda	27,573	15,464	0 9 0
	Jounpore	Jounpore	36,771	14,690	0 6 5
BENARES	Benares	Benares	204,129	90,551	0 7 0
	Mirzapore	Mirzapore	71,849	60,422	0 13 0
		Chunar	10,125	4,109	0 7 0
	Goruckpore	Goruckpore	50,853	13,102	0 4 0
JHANSIE	Jhausie	Mow Raneepore	27,538	10,509	0 6 0
	Jaloun	Calpee	19,762	16,512	0 13 5
		Koonch	14,841	5,892	0 6 3
	Lullutpore	Lullutpore	9,258	2,118	0 3 9

Secretary's Office D.P.W
for the 3 Dists & Counties
County of C.B.D.

3 Copies

No 1316

Rec'd 11 July 1872

Copies a perfect

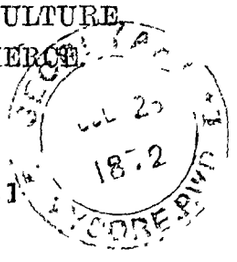
Municipal

J
Jn-97

26.7.72
What has been
done in the
matter?

1872.

DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.



[Municipalities.]

To

No. 2 / 87

Dated 14th July 1872.

To Chairman of Public Committee of Cyprus.

Subject.

Requesting the early submission of the report called for in this Office communication No. 1/Jn-1, dated the 27th March last, on the working of the system of Municipal taxation in towns in

No. 2 / 84

FROM

A. O. HUME, ESQUIRE, C. B.,

Secretary to the Government of India.

To

The Chief Commissioner of Mysore

Department of Agriculture, Revenue, and Commerce

(Municipalities.)

SIMLA, *the* , *July* 1872.

SIR,

IN continuation of this office No. $\frac{1}{25-34}$, dated 27th March last, I am desired to request that ——— the report therein called for on the working of the municipalities of towns in Mysore for during the financial year 1871-72, may be submitted with the least practicable delay.

2. I am also directed to enclose three forms which His Excellency the Governor General in Council considers essential accompaniments of the reports in question. Any other tabular forms or statements likely in your ——— opinion to illustrate usefully the subjects treated of in the reports, should of course be submitted.

3. I am to state that the object of the Return No. III. is to secure the adoption of measures for preventing the octroi becoming a transit duty in any municipality.

4. In conclusion, I am to enquire when His Excellency the Governor General in Council may hope to receive the required report on the municipalities of this my Province for 1871-72.

I have the honor to be,

SIR,

Your most obedient Servant,

A. O. Hume

Secretary to the Government of India.

FORM 1.

Statement shewing the Income and Debt of the Municipalities in *during the year*

1	2	3	4	5	6	7	8	9	10	11*	12	13	14	15	16	17	18	19	20	21	22
Division or Province	District	Municipality.	Population	Number of Members of Committee				Amount of Income in 1870 71.												Amount of Debt	Remarks.
				Official	Non official			Octroi	Tax on houses, buildings and lands	*	*	*	*	*	*	Income during the year under report	Balance of previous year.	Total income from all sources	Incidence of taxation (column 17) per head of population.		
					Elected	Nominated	Total.														
		Total																			

* In columns 11 to 16 are to be filled in the income derived from each different source other than Octroi (column 9) and Tax on houses, &c., (column 10).

Form 2.

Statement shewing the Expenditure in the Municipalities of *during*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Division or Province.	District.	Municipalities	Head Office.	Collection	Police.	Conservancy.	Lighting.	Total Establishment.	Watering.	Original works.	Repairs.	Charitable institutions.	Garden.						Interest on Debt.	Miscellaneous.	Total expenditure.	Reserve.	Remarks.
	TOTAL																						

Note to column 15—In this and succeeding columns may be entered heads of expenditure not provided for in columns 4 to 14.

27

FORM 3.

Quantities of each description of article taxed by Octroi in each of the Municipalities of *in the year*

NAMES OF MUNICIPALITIES.

Name of article.													Total of all Municipalities.		
	Total quantity taxed, less amounts on which refunds have been allowed.	Population.	Deduced average consumption per head.	Total quantity taxed, less amounts on which refunds have been allowed	Population.	Deduced average consumption per head.	Total quantity taxed, less amounts on which refunds have been allowed.	Deduced average consumption per head.	Population.	Total quantity taxed, less amounts on which refunds have been allowed	Population.	Deduced average consumption per head.	Total quantity taxed, less amounts on which refunds have been allowed.	Population.	Deduced average consumption per head.

No 5707
113

1873.

The Secretary to the Govt of India
Dept of Agriculture, Revenue
& Commerce Calcutta

Rec'd 10th January
Dispatched 21 — " —
Served 23rd — " —

Enclosures No 2

Original No. 5707
No. 113

1872-73

In continuation of
this office letter No. 5353/105 dated
4th December 1872, I submit
the Statement No 3 with a
Statement for the Akyab Town
Octroi Tax.

Transl 1873 25

To The Secy: to the Govt of India
Dept of Legis: Rev: Home
Dated Camp Siddapore 10th January
Despatched
Received Jan 14

Enclosures No. 2

General No. 707 } 1872-73.
No. 113 }

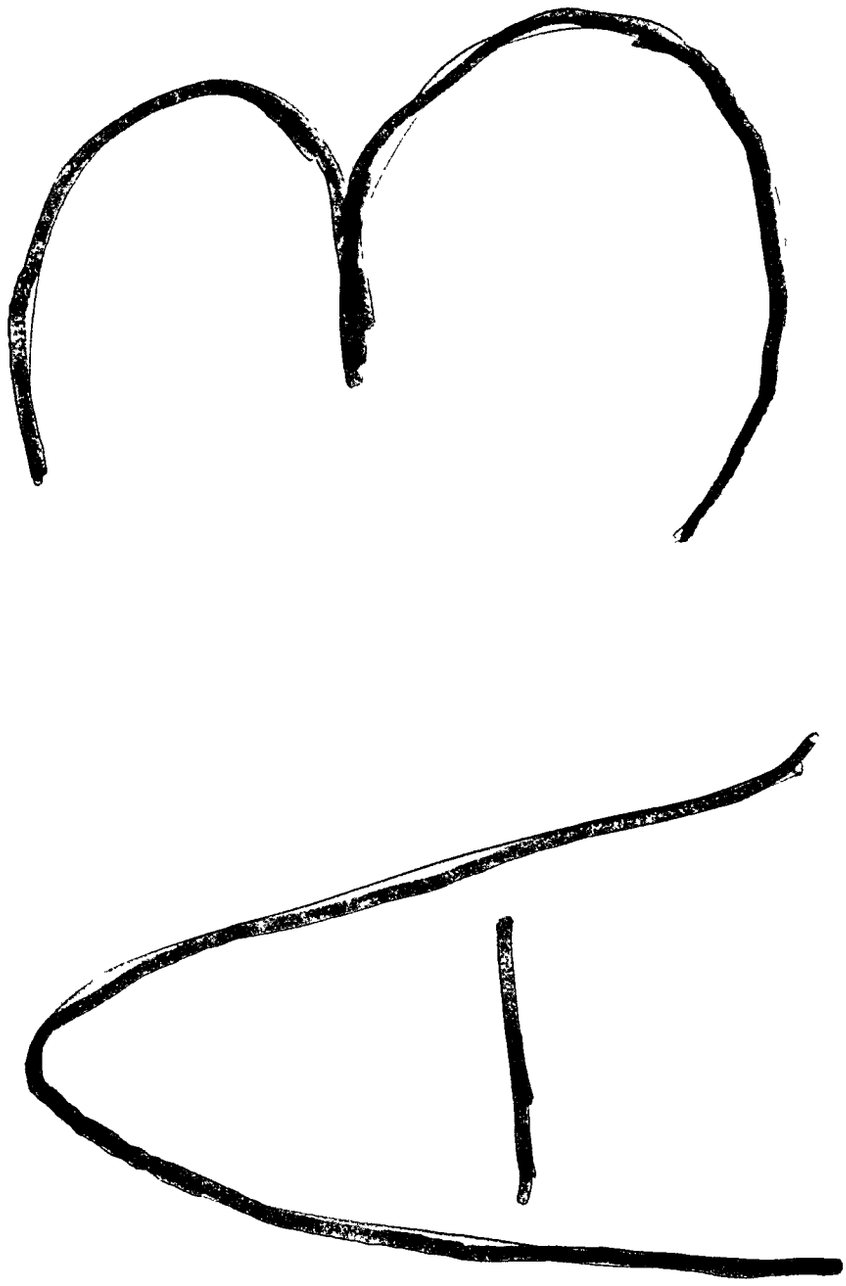
Sir,

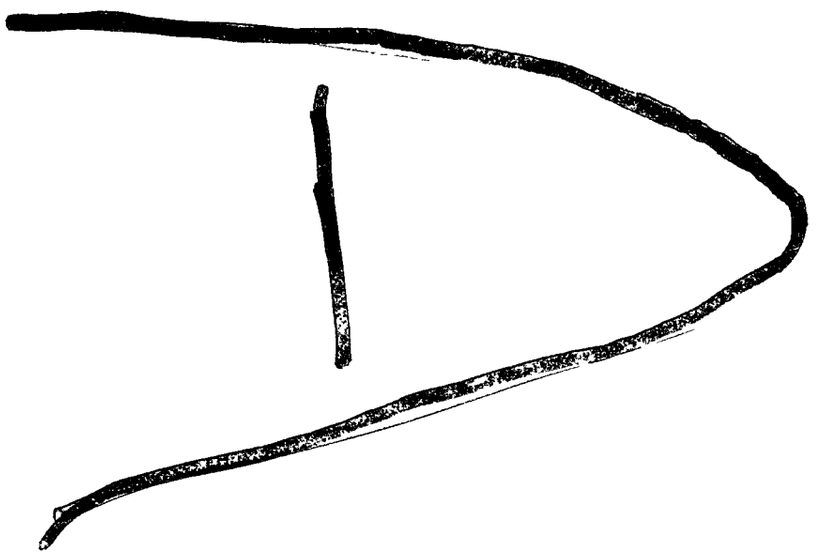
In continuation of this office letter No. 5353 of 14 Dec 1872 I have the honor by direction of the Chief Comm[r] to submit the statement No 3 alluded to ~~in paras 17 of the Comm[r]'s~~ Despatch 10/1/73.

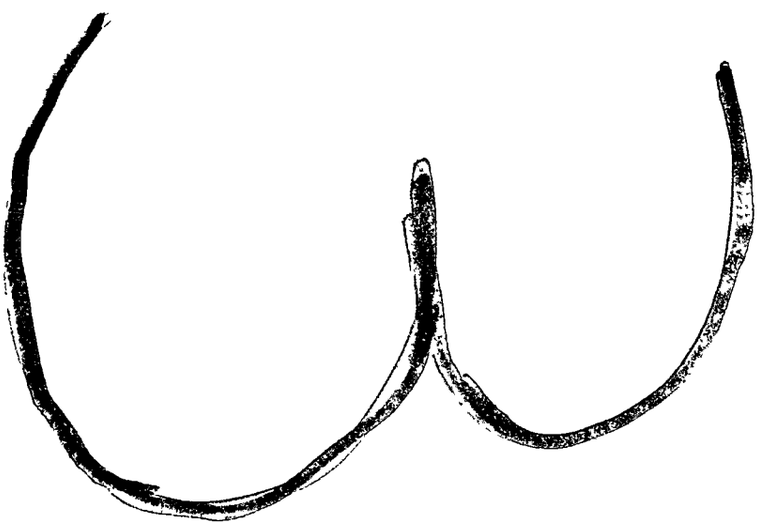
The Govt have been furnished before.

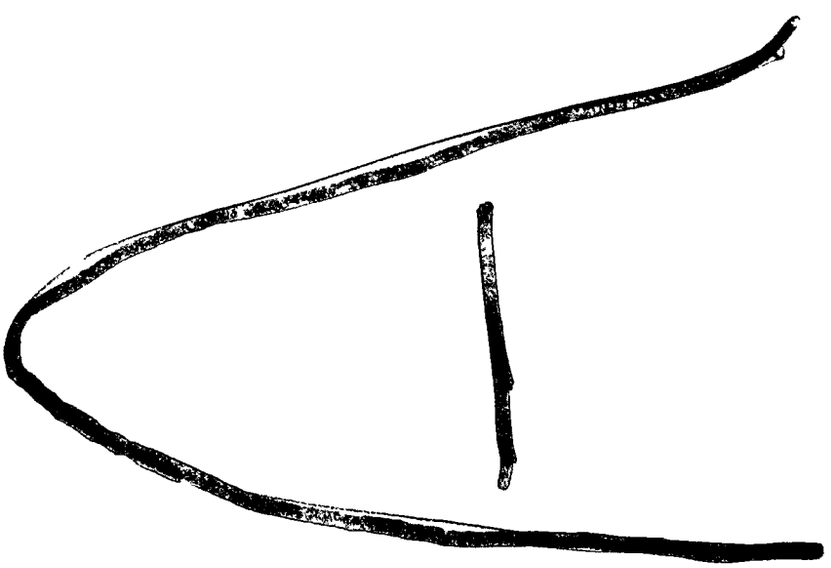
To Despatch before despatch
To Despatch accordingly
14-1-73

with a Statement for the year Jan.









From Under Secretary to
Government of India
Dept. of Rev. Ag.
Calcutta

Dated.
Despatched. June 29
Received. 6 July
Repd.

Enclosures No. 5. S. Copies

General No. 1
No. 65.

Calls for a separate account of what Postal Stores are liable to town or Municipal duties and the expenditure incurred on account of such duties on Govt Stores during the last 2 years

No. 1
63

FROM

C. J. LYALL, ESQ.,

Under Secretary to the Government of India,

TO The Chief Commissioner of Mysore and Coorg

Department of Revenue, Agriculture and Commerce.

Municipalities.

Calcutta, the 29th June 1874.

SIR,

I AM directed to request that you will be good enough to obtain and submit, for the information of the Government of India, a report showing to what extent Government stores are liable to town or municipal duties in Mysore and Coorg, and the expenditure incurred on account of such duties on Government stores during each of the last two years.

I have the honour to be,

SIR,

Your most obedient servant,

Chas. Lu. Lyall

Under Secretary to the Government of India.

1874.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE, GRICULTURE AND COMMERCE.

MUNICIPALITIES.

Dated Calcutta, the 29th June 1874.

SUBJECT.

CALLING for reports showing to what ext
stores are liable to town or municipal duties,
diture incurred on account of such stores du
years.

I 1886

~~From~~ 31 1874. No. 4164
83.

To The Secretary to Govt of
India Dept. Agril
Revenue & Comrce

Dated 9th Sept 74

Despatched

Received 15th do

ENCLOSURES NO. 2

General No. 4164
No. 83

In reply to your No. 65
of 29th June 74 and to state
that Govt. Stores are not
subjected to Town or Munici-
cipal duties in Mysore
and Coorg.

Mysore C. I. Office
Bangalore Sept 28th

32

V. 4164
83.

To
The Secretary to the Govt of India
Dept: of Pub: Rev: & Com:
Calcutta

Sir,

In reply to your No 65 of 29th June last I am directed to state that Government stores are not liable to Town or Municipal duties in Mysore.

2 In forwarding however the Supt: reports that on a reference to the Commissariat Dept, the expenses incurred on such account during the past two years appears to amount to Rs 6-2- [illegible] depart. No expenditure has been incurred in the P.W. Dept under the head Supplies & the Supt remarks that it appears that most of the payments on account of Octroi, Tolls, &c are included in Contingencies

[illegible]

asking higher wages
to cover the payments
they make ; & that
this temp. difficult
to say what the expen-
-diture really amounts
to.

Thanks

Yours

F. H. Lee

Jan